

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 775 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For order on CMA No.2426/2021.
2. For order on office objections No.1 & 25.
3. For order on CMA No.2427/2021.
4. For hearing of main case.
5. For order on CMA No.2428/2021.

**02.03.2026**

Mr. Muhammad Bilal Bhatti, advocate for the applicant.

This reference application is pending since 2019 and despite six years have been passed, it appears that the matter remains listed as a fresh case. Per office note, the reference is time bared, however, no effort has been made to address the issue. Record also demonstrates that in the past seven years, applicant has made no effort to have this reference listed or heard. Perusal of the impugned judgment demonstrates that has been rendered on appreciation of evidence. Learned Appellate Tribunal has rendered its conclusion based upon appreciation of evidence and the same has not been distinguished or displaced by the learned Counsel. Only question articulated by the learned counsel that burden to proof has not been properly discharged before the Appellate Tribunal. Respectfully, for that the Appellate Tribunal is the last fact-finding forum in the statutory hierarchy. Since no question of law has been articulated, therefore, reference application is dismissed in limine.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge